



ARIZONA DEPARTMENT OF EDUCATION
The Audit Unit
1535 W Jefferson St, Bin 19 • Phoenix, AZ 85007
Phone (602) 364-4061 Fax (602) 364-2334

Diane Douglas
Superintendent of
Public Instruction

April 12, 2018

Re: Report Number 18-24

Goldie Burge, Superintendent
Country Gardens Charter Schools
6307 W. Alta Vista Rd.
Laveen, AZ 85339

Dear Ms. Burge,

The Arizona Department of Education (ADE) Audit Unit has completed an audit of the Country Gardens Charter School (School) Average Daily Membership reported to ADE for Fiscal Years 2015, 2016, and 2017. The purpose of the audit was to determine whether the School properly reported student enrollment data and whether it received the appropriate amount of Basic State Aid.

Auditors conducted work in the following areas:

- **Entry and exit dates**—Auditors obtained ADE system and School SMS entry and exit dates and total membership days for 141 students for the three fiscal years audited. Auditors compared SMS data to the ADE system data.

To assess the accuracy of the School's SMS data and the data the School uploaded to ADE, auditors selected a random sample of students for each fiscal year audited, (46 students in 2015, 46 students in 2016 and 49 students in 2017), totaling 141 students. Auditors compared the student data to the SMS data and ADE system data. Specifically, auditors tested the entry and exit dates, as well as the total membership days. Auditors identified no discrepancies.

- **FTE calculations**—In addition, auditors reviewed the student schedules for all sampled students to determine if the full time equivalency (FTE) reported to ADE was correct. Auditors reviewed the SMS student schedules for each of the sampled students to compare the reported FTE to the ADE system data. Auditors did not identify any discrepancies.
- **Attendance**—Auditors obtained student attendance profiles for the students sampled for the three fiscal years audited. Auditors reviewed the SMS student attendance profiles for each of these students and compared the reported attendance to the SMS data. Auditors identified no discrepancies.
- **Instructional Hours**—Auditors obtained the bell schedules and calendars for all grade levels for the three fiscal years audited. Auditors determined that each grade level for each fiscal year met or exceeded the minimum annual instructional hours' threshold as required by statute.
- **Student Files**—Auditors reviewed student files to ensure that they maintained required documentation, including birth certificates, immunization, and residency documentation. We found all files contained all of the documentation that was required to be kept in them by statute and ADE guidelines.

Since no discrepancies were identified for the areas examined, no findings or adjustments to Basic State Aid are required. As a result, no further action is needed at this time from the School.

We appreciate your cooperation and assistance throughout this review. If you have any further questions, please contact me at 602-364-4061.

Sincerely,

A handwritten signature in cursive script that reads "Tammy Seilheimer".

Tammy Seilheimer,
Chief Auditor